



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Division of Program Compliance – Audits Branch
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September 29, 2009

Allan Rawland, Director
San Bernardino County
Department of Behavioral Health
268 West Hospitality Lane, Suite 400
San Bernardino, CA 92415-0926

Dear Mr. Rawland:

**AUDIT REPORT – SAN BERNARDINO COUNTY
DEPARTMENT OF BEHAVIORAL HEALTH**

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of San Bernardino County Department of Behavioral Health for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to the review of SD/MC units of service/time, Administrative costs, Utilization Review costs and Revenues.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

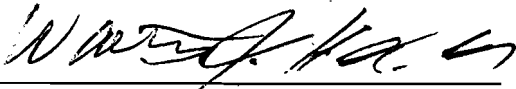
NET PROGRAM COSTS

	<u>Settled</u>		<u>Allowed</u>		<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 28,166,717	\$	27,662,472	\$	<504,244>
Federal Share of Healthy Families/Medi-Cal	\$ 264,742	\$	274,843	\$	10,102
State General Funds EPSDT Due State	\$ 8,591,472	\$	8,910,212	\$	318,740

Allan Rawland, Director
San Bernardino County
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA
Chief of Audits



RAQUEL RIOS, Supervisor
Audits - Southern Region

Enclosures

Certified Mail

SCHEDULE 1

**SAN BERNARDINO COUNTY
DEPARTMENT OF BEHAVIORAL HEALTH
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 20,300,365	\$ (484,102)	\$ 19,816,262
HEALTHY FAMILIES - FFP	(Sch. 2a)	202,974	12,858	215,831
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 20,503,338</u>	<u>\$ (471,244)</u>	<u>\$ 20,032,094</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 7,866,352	\$ (20,142)	\$ 7,846,210
HEALTHY FAMILIES - FFP	(Sch. 3b)	61,768	(2,756)	59,012
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 7,928,120</u>	<u>\$ (22,898)</u>	<u>\$ 7,905,222</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 28,166,717	\$ (504,244)	\$ 27,662,472
HEALTHY FAMILIES - FFP		264,742	10,102	274,843
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 28,431,458</u>	<u>\$ (494,142)</u>	<u>\$ 27,937,316</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>8,591,472</u>	<u>318,740</u>	<u>\$ 8,910,212</u>

Note: *The As Settled amount includes a refund of \$166,514 to the State subsequent to the initial EPSDT Settlement dated April 17, 2007.
(Refer to adjustment 117.)

SCHEDULE 2

**SAN BERNARDINO COUNTY
DEPARTMENT OF BEHAVIORAL HEALTH
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 4,164,594	\$ 0	\$ 4,164,594
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	26,208,025	811,967	27,019,992
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	6,395	0	6,395
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	143,531	18,735	162,266
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	17,949	1,551	19,500
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	275,241	18,368	293,608
9. Total		<u>\$ 30,815,735</u>	<u>\$ 850,621</u>	<u>\$ 31,666,355</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 487,729	\$ 333,254	\$ 820,983
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	442,956	(74,897)	368,059
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 930,685</u>	<u>\$ 258,357</u>	<u>\$ 1,189,042</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 3,683,260	\$ (333,254)	\$ 3,350,006
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	25,908,601	905,599	26,814,199
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	17,949	1,551	19,500
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	275,241	18,368	293,608
25. Total		<u>\$ 29,885,050</u>	<u>\$ 592,264</u>	<u>\$ 30,477,313</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 403,761	\$ (326,529)	\$ 77,232
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	798,708	(637,082)	161,626
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	406,103	(268,294)	137,809
29. Total		<u>\$ 1,608,572</u>	<u>\$ (1,231,905)</u>	<u>\$ 376,667</u>

SCHEDULE 2a

**SAN BERNARDINO COUNTY
DEPARTMENT OF BEHAVIORAL HEALTH
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 8,571,262	\$ 118,523	\$ 8,689,785
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 7,260,203	\$ (35,146)	\$ 7,225,057
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 7,260,203</u>	<u>\$ (35,146)</u>	<u>\$ 7,225,057</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 37,026	\$ 1,413	\$ 38,440
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 73,335	\$ (8,013)	\$ 65,322
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 37,026</u>	<u>\$ 1,413</u>	<u>\$ 38,440</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 1,060,667	\$ (296,148)	\$ 764,519
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 265,166	\$ 296,148	\$ 561,314

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 14,720,967	\$ 276,805	\$ 14,997,772
46. Enhanced (Children)	(MH1979, Ln 17,17A)	97,452	12,177	109,630
47. Enhanced (Refugees)	(MH1979, Ln 18)	17,949	1,551	19,500
48. MAA	(MH 1979, Ln 11, 12 & 13)	905,812	(683,026)	222,786
49. Administrative Reimbursement	(MH1979, Ln 6)	3,630,102	(17,573)	3,612,529
50. U.R. Skilled Professional	(MH1979, Ln 14)	795,500	(222,111)	573,389
51. U.R. Other	(MH1979, Ln 15)	132,583	148,074	280,657
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 20,300,365</u>	<u>\$ (484,102)</u>	<u>\$ 19,816,262</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 20,300,365</u>	<u>\$ (484,102)</u>	<u>\$ 19,816,262</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 178,906	\$ 11,939	\$ 190,845
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	24,067	919	24,986
60. Total Healthy Families Reimbursement - FFP		<u>\$ 202,974</u>	<u>\$ 12,858</u>	<u>\$ 215,831</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 20,503,338</u>	<u>\$ (471,245)</u>	<u>\$ 20,032,094</u>
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(To Sch. 1)

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SCHEDULE 4

**SAN BERNARDINO COUNTY
DEPARTMENT OF BEHAVIORAL HEALTH
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) (Adj. No. 107) \$	41,617,895 \$	865,051 \$	42,482,946
(2) Total SD/MC Claims (Adjustments Nos. 108, 110, 112)	49,614,963	(535,245)	49,079,718
(3) Percent % (Line 1/Line 2)	0.8388	0.0268	0.8656
(4) EPSDT Claims (Adjustments Nos. 109, 111, 113)	29,910,003	(535,245)	29,374,758
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	25,088,511	338,279	25,426,790
(6) Cost Settled Baseline for EPSDT	6,442,259	0	6,442,259
(7) Net Cost Settlement Amount (Line 5 - Line 6)	18,646,252	338,279	18,984,531
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	9,323,126	169,140	9,492,266
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost (8))	3,671,730	0	3,671,730
(8b) Annual Local Growth (L. 8 - 8a)	5,651,396	169,140	5,820,536
(9) County Match 10% of Local Growth (8b x 10%)	565,140	16,914	582,054
(10) Net Cost Settlement Amount (L. 8 - 9) (Adjustment No. 114)	8,757,986	152,225	8,910,212
(11) SGF Distribution (Settled and Audited) (Adjustment Nos. 115, 116, 117)	8,757,986	(166,515)	8,591,472
(12) SGF Due County (State) (Adjustment No. 118)	<u>\$ 0</u>	<u>\$ 318,739</u>	<u>\$ 318,740</u> (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SFs 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	6	C	<p>MEDI-CAL ADJUSTMENTS</p> <p>To reclassify costs as a result of the recalculation of Medi-Cal Administrative Activities (MAA) costs. The County allocated treatment costs to Modes 10, 15, 45, 55 and 60 based on productive hours. Costs for Mode 55 (MAA) must be actual costs and be directly allocated. Cost and Financial Reporting System (CFRS), Fiscal Year 2004-2005, Instruction Manual, CFRS-24</p> <p>Mode Costs - MAA \$ (1,652,407)</p> <p>Administrative Costs 5,681</p> <p>Mode Costs - Direct Services 1,646,726</p> <p>\$ <u>0</u></p>	\$ 0	\$ 0	\$ 0 *
2	MH 1960	6	C	<p>MEDI-CAL ADJUSTMENTS</p> <p>To adjust Fee-For-Service (MHS) and Administrative Service Organization (ASO) payments to agree with County's records. CMS Pub. 15, Section 2304</p> <p>Fee-For-Service (MHS) Outpatient Services \$ (202,951)</p> <p>ASO Outpatient Services 132,807</p> <p>\$ <u>(70,144)</u></p>	** \$ 0	\$ (70,144)	\$ (70,144)
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 7,260,203	\$ (35,146)	\$ 7,225,057
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	73,335	(8,013)	65,322
5	MH 1960	11	C	NON-SD/MC ADMINISTRATION	4,696,479	48,840	4,745,319
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ <u>12,030,017</u>	\$ <u>5,681</u>	\$ <u>12,035,698</u>
				<p>To adjust SD/MC Administration, Healthy Families Administration and non-SD/MC Administration costs in conjunction with adjustment number 1. The reallocation of audited Administrative Costs was based on the unique client count after the allocation of Administrative Costs to Mode 45 and Mode 60 based on gross costs. CFRS, Fiscal Year 2004-2005, Instruction Manual, CFRS-31</p> <p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 1,060,667	\$ (296,148)	\$ 764,519
7	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	265,166	296,148	561,314
8	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	568,214	0	568,214
Info.	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ <u>1,894,047</u>	\$ <u>0</u>	\$ <u>1,894,047</u>
				To adjust the allocation of total Utilization Review costs to Skilled Professional Medical Personnel, Other SD/MC Utilization Review and non-SD/MC Utilization Review to agree with the County's records.			
9	MH 1960	18	C	MODE COSTS (DIRECT SERVICE AND MAA)	\$ 68,101,212	\$ (75,825)	\$ 68,025,387
				To adjust Mode Costs in conjunction with adjustment numbers 1 and 2.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
Info.	MH 1964	2	A	HOSPITAL INPATIENT SERVICES (MODE 05 - SFC 10-19)	\$ 19,292,182	\$ 0	\$ 19,292,182
Info.	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05 - ALL OTHER SFC)	0	0	0
10	MH 1964	4	A	DAY SERVICES (MODE 10)	1,421,440	46,213	1,467,653
11	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	37,255,412	1,438,550	38,693,962
12	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	6,574,736	163,750	6,738,486
13	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	2,168,147	(1,652,407)	515,740
14	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	1,389,295	(71,931)	1,317,364
Info.	MH 1964	9	A	TOTAL	\$ <u>68,101,212</u>	\$ <u>(75,825)</u>	\$ <u>68,025,387</u>
				To distribute audited Direct Services Cost to Inpatient Services, Day Services, Outpatient Services, Outreach Services, Medi-Cal Administrative Activities and Support Services in conjunction with adjustment numbers 1 and 2.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO SERVICE FUNCTION CODES -- COUNTY PROVIDERS</u>			
15	MH 1966	3	-	GROSS COST - PROGRAM 2 - TBS	\$ 293,686	\$ (293,686)	\$ 0
16	MH 1966	3	F	GROSS COST - PROGRAM 1	0	293,686	293,686 *
Info.				TOTAL	\$ 293,686	\$ 0	\$ 293,686
				To reclassify Mode 15 SFC 58 gross costs from Outpatient-Program 2 to Outpatient-Program 1. Program 2 accounts for pass-through costs incurred by TBS-only contract providers. TBS are individual or group providers, and organizational providers that contract with County Mental Health Plans to provide TBS ONLY services. CFRS, Fiscal Year 2004-2005, Instruction Manual, CFRS-24			
17	MH 1966	3	B	GROSS COST - ASO	\$ 328,999	\$ (199,210)	\$ 129,789
18	MH 1966	3	C	GROSS COST - ASO	21,001	(3,741)	17,260
19	MH 1966	3	D	GROSS COST - MHS	2,076,575	12,581	2,089,156
20	MH 1966	3	E	GROSS COST - MHS	1,064,292	120,226	1,184,518
Info.				TOTAL	\$ 3,490,867	\$ (70,144)	\$ 3,420,723
				To adjust Outpatient-Program 2 expenditures in conjunction with adjustment number 2. CMH Pub. 15, Section 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO SERVICE FUNCTION CODES -- COUNTY PROVIDERS</u>			
21	MH 1966	3	B	GROSS COST - PROGRAM 1 MODE 10 SFC 85	\$ 834,685	\$ (85,952)	\$ 748,733
22	MH 1966	3	C	GROSS COST - PROGRAM 1 MODE 10 SFC 95	586,755	132,165	718,920
23	MH 1966	3	B	GROSS COST - PROGRAM 1 MODE 15 SFC 09	4,009,162	349,011	4,358,173
24	MH 1966	3	C	GROSS COST - PROGRAM 1 MODE 15 SFC 30	10,500,694	909,089	11,409,783
25	MH 1966	3	D	GROSS COST - PROGRAM 1 MODE 15 SFC 60	11,206,546	975,568	12,182,114
26	MH 1966	3	E	GROSS COST - PROGRAM 1 MODE 15 SFC 70	1,145,233	(150,957)	994,276
27	MH 1966	3	F	GROSS COST - PROGRAM 1 MODE 15 SFC 58	293,686	(61,443)	232,243
28	MH 1966	3	J	GROSS COST - PROGRAM 1 MODE 15 SFC 30	1,964,247	(216,409)	1,747,838
29	MH 1966	3	K	GROSS COST - PROGRAM 1 MODE 15 SFC 60	375,339	(41,363)	333,976
30	MH 1966	3	L	GROSS COST - PROGRAM 1 MODE 15 SFC 70	2,312,163	(254,802)	2,057,361
31	MH 1966	3	B	GROSS COST - PROGRAM 1 MODE 45 SFC 10	3,557,134	95,112	3,652,246
32	MH 1966	3	C	GROSS COST - PROGRAM 1 MODE 45 SFC 20	2,566,990	68,638	2,635,628
33	MH 1966	3	B	GROSS COST - PROGRAM 1 MODE 55 SFC 03	89,862	(70,450)	19,412
34	MH 1966	3	C	GROSS COST - PROGRAM 1 MODE 55 SFC 06	237,431	(204,462)	32,969
35	MH 1966	3	D	GROSS COST - PROGRAM 1 MODE 55 SFC 09	76,468	(51,617)	24,851
36	MH 1966	3	E	GROSS COST - PROGRAM 1 MODE 55 SFC 13	254,018	(214,599)	39,419
37	MH 1966	3	F	GROSS COST - PROGRAM 1 MODE 55 SFC 16	22,994	(16,416)	6,578
38	MH 1966	3	G	GROSS COST - PROGRAM 1 MODE 55 SFC 19	138,028	(107,082)	30,946
39	MH 1966	3	H	GROSS COST - PROGRAM 1 MODE 55 SFC 23	233,288	(158,571)	74,717
40	MH 1966	3	I	GROSS COST - PROGRAM 1 MODE 55 SFC 26	356,476	(230,862)	125,614
41	MH 1966	3	J	GROSS COST - PROGRAM 1 MODE 55 SFC 29	4,954	(3,470)	1,484
42	MH 1966	3	K	GROSS COST - PROGRAM 1 MODE 55 SFC 34	412,134	(331,663)	80,471
43	MH 1966	3	L	GROSS COST - PROGRAM 1 MODE 55 SFC 39	342,494	(263,215)	79,279
44	MH 1966	3	B	GROSS COST - PROGRAM 1 MODE 60 SFC 20	463,779	(71,931)	391,848
Info.				TOTAL	\$ 41,984,560	\$ (5,681)	\$ 41,978,879
				To adjust service functions gross cost in conjunction with adjustment numbers 1 and 16.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE COUNTY PROVIDERS</u>			
45	MH 1966	2	-	TOTAL UNITS - PROGRAM 2 - TBS	109,004	(109,004)	0
46	MH 1966	2	F	TOTAL UNITS - PROGRAM 1	0	109,004	109,004
Info.				TOTAL	<u>109,004</u>	<u>0</u>	<u>109,004</u>
				To reclassify Mode 15 SFC 58 total units from Outpatient-Program 2 to Outpatient-Program 1. Program 2 accounts for pass-through costs incurred by TBS-only contract providers. TBS are individual or group providers, and organizational providers that contract with County Mental Health Plans to provide TBS ONLY services. CFRS, Fiscal Year 2004-2005, Instruction Manual, CFRS-24			
47	MH 1966	2	E	TOTAL UNITS - SAN BERNARDINO COUNTY	396,116	(82,433)	313,683
48	MH 1966	2	B	TOTAL UNITS - ASO	138,555	(42,135)	96,420 *
49	MH 1966	2	C	TOTAL UNITS - ASO	4,785	(765)	4,020 *
50	MH 1966	2	D	TOTAL UNITS - MHS	2,099,735	(88,555)	2,011,180 *
51	MH 1966	2	E	TOTAL UNITS - MHS	582,225	(31,180)	551,045 *
Info.				TOTAL	<u>3,221,416</u>	<u>(245,068)</u>	<u>2,976,348</u>
				To adjust reported total units to agree with County's Report MHS 742.			
52	MH 1966	2	B	TOTAL UNITS - ASO	96,420	42,085	138,505
53	MH 1966	2	C	TOTAL UNITS - ASO	4,020	1,605	5,625
54	MH 1966	2	D	TOTAL UNITS - MHS	2,011,180	(186,825)	1,824,355
55	MH 1966	2	E	TOTAL UNITS - MHS	551,045	67,985	619,030
Info.				TOTAL	<u>2,662,665</u>	<u>(75,150)</u>	<u>2,587,515</u>
				To further adjust ASO and Fee-For-Service (MHS) total units to agree with County's records in conjunction with adjustment number 2.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME</u>			
				<u>COUNTY PROVIDERS</u>			
56	MH 1966	2	B	TOTAL UNITS - MAA	52,303	(21,163)	31,140
57	MH 1966	2	C	TOTAL UNITS - MAA	107,934	(64,194)	43,740
58	MH 1966	2	D	TOTAL UNITS - MAA	43,784	(3,944)	39,840
59	MH 1966	2	E	TOTAL UNITS - MAA	118,930	(54,790)	64,140
60	MH 1966	2	F	TOTAL UNITS - MAA	8,075	(1,295)	6,780
61	MH 1966	2	G	TOTAL UNITS - MAA	85,369	(32,989)	52,380
62	MH 1966	2	H	TOTAL UNITS - MAA	146,173	(43,393)	102,780
63	MH 1966	2	I	TOTAL UNITS - MAA	170,948	(35,828)	135,120
64	MH 1966	2	J	TOTAL UNITS - MAA	2,125	(505)	1,620
65	MH 1966	2	K	TOTAL UNITS - MAA	240,939	(94,539)	146,400
66	MH 1966	2	L	TOTAL UNITS - MAA	168,278	(41,618)	126,660
Info.	MH 1966	2		TOTAL	<u>1,144,858</u>	<u>(394,258)</u>	<u>750,600</u>
				To adjust MAA service functions total units in conjunction with adjustment number 1.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS OF SERVICE/TIME COUNTY PROVIDERS</u>			
67	MH 1966	8	-	MEDI-CAL UNITS 07/01/04 - 09/30/04 - PROGRAM 2 - TBS MODE 15 SFC 58	31,097	(31,097)	0
68	MH 1966	8A	-	MEDI-CAL UNITS 09/01/04 - 06/30/05 - PROGRAM 2 - TBS MODE 15 SFC 58	77,907	(77,907)	0
69	MH 1966	8	F	MEDI-CAL UNITS 07/01/04 - 09/30/04 - PROGRAM 1 MODE 15 SFC 58	0	31,097	31,097
70	MH 1966	8A	F	MEDI-CAL UNITS 09/01/04 - 06/30/05 - PROGRAM 1 MODE 15 SFC 58	0	77,907	77,907
Info.				TOTAL	<u>109,004</u>	<u>0</u>	<u>109,004</u>
				To reclassify Mode 15 SFC 58 Medi-Cal units from Outpatient-Program 2 to Outpatient-Program 1. Program 2 accounts for pass-through costs incurred by TBS-only contract providers. TBS are individual or group providers, and organizational providers that contract with County Mental Health Plans to provide TBS ONLY services. CFRS, Fiscal Year 2004-2005, Instruction Manual, CFRS-24			
71	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS	3,021,653	130,771	3,152,424 *
72	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS	8,090,004	400,071	8,490,075 *
Info.				TOTAL MEDI-CAL UNITS	<u>11,111,657</u>	<u>530,842</u>	<u>11,642,499</u>
				To adjust reported straight Medi-Cal (SD/MC) units to reflect "total Medi-Cal" units which include Medicare/Medi-Cal Crossover units, Enhanced SD/MC (Children) units, Enhanced SD/MC (Refugees) units and Healthy Families (SED) units per the as settled cost report. Copies of workpapers detailing adjustments by service function have been provided to the County.			
				- Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/04 76,483			
				- Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 237,386			
				- Enhanced SD/MC (Children) Units 07/01/04 - 09/30/04 19,461			
				- Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05 56,710			
				- Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 9,601			
				- Healthy Families Units 07/01/04 - 09/30/04 34,827			
				- Healthy Families Units 10/01/04 - 06/30/05 96,374			
				Subtotal 07/01/04 - 09/30/04 130,771			
				Subtotal 10/01/04 - 06/30/05 (includes Refugees) 400,071			
				Total 530,842			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS OF SERVICE/TIME COUNTY PROVIDERS</u>			
73	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS **	3,152,424	28,923	3,181,347 *
74	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS **	8,490,075	103,356	8,593,431 *
Info.				TOTAL MEDI-CAL UNITS	<u>11,642,499</u>	<u>132,279</u>	<u>11,774,778</u>
				To adjust reported total Medi-Cal units to agree with total Medi-Cal units (gross of any disallowed claims) per State Department of Mental Health (DMH) Summary of All Approved Claims Report dated June 3, 2009. Copies of workpapers detailing adjustments by service function have been provided to the County.			
75	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS **	3,181,347	(77,176)	3,104,171 *
76	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS **	8,593,431	(218,650)	8,374,781 *
Info.				TOTAL MEDI-CAL UNITS	<u>11,774,778</u>	<u>(295,826)</u>	<u>11,478,952</u>
				To adjust the DMH Summary of All Approved Claims Report dated June 3, 2009 to incorporate the following State DMH and County Medi-Cal unit adjustments. Copies of workpapers detailing adjustments by service function have been provided to the County.			
				-DMH Medi-Cal Oversight EPSDT Audit Recalculated Findings (185,457)			
				-County Adjustment - Staff #2336 (65,183)			
				-County Utilization Review Disallowances (11,215)			
				-County CDI / Negative Adjustments (33,971)			
				Total <u>(295,826)</u>			
77	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS **	3,104,171	83,401	3,187,572 *
78	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS **	8,374,781	218,601	8,593,382 *
Info.				TOTAL MEDI-CAL UNITS	<u>11,478,952</u>	<u>302,002</u>	<u>11,780,954</u>
				To adjust net DMH approved units (after incorporating adjustments 75 and 76) to agree total Medi-Cal units per County's gross records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS OF SERVICE/TIME COUNTY PROVIDERS</u>			
79	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS **	3,187,572	(77,176)	3,110,396 *
80	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS **	8,593,382	(218,650)	8,374,732 *
Info.				TOTAL MEDI-CAL UNITS	<u>11,780,954</u>	<u>(295,826)</u>	<u>11,485,128</u>
				To adjust County's gross records to incorporate the following State DMH and County Medi-Cal unit adjustments. Copies of workpapers detailing adjustments by service function have been provided to the County.			
				-DMH Medi-Cal Oversight EPSDT Audit Recalculated Findings (185,457)			
				-County Adjustment - Staff #2336 (65,183)			
				-County Utilization Review Disallowances (11,215)			
				-County CDI / Negative Adjustments (33,971)			
				Total <u>(295,826)</u>			
81	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS **	3,110,396	(6,180)	3,104,216 *
82	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS **	8,374,732	4	8,374,736 *
Info.				TOTAL MEDI-CAL UNITS	<u>11,485,128</u>	<u>(6,176)</u>	<u>11,478,952</u>
				To adjust the County's records to incorporate the controls of the lower of net DMH approved units (after incorporating adjustments 75 and 76) or net County's records (after incorporating adjustments 79 and 80) by service function. Copies of workpapers detailing adjustments by service function have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS OF SERVICE/TIME</u>			
				<u>COUNTY PROVIDERS</u>			
83	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS **	3,104,216	(71,168)	3,033,048 *
84	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS **	8,374,736	(219,552)	8,155,184 *
Info.				TOTAL MEDI-CAL UNITS	<u>11,478,952</u>	<u>(290,720)</u>	<u>11,188,232</u>
				To reduce total Medi-Cal units for county operated providers to agree with audited total units of service. Total Medi-Cal units can not be greater than total units of service. Copies of workpapers detailing adjustments by service function have been provided to the County.			
85	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS **	3,033,048	(130,771)	2,902,277
86	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS **	8,155,184	(398,805)	7,756,379
Info.				TOTAL MEDI-CAL UNITS	<u>11,188,232</u>	<u>(529,576)</u>	<u>10,658,656</u>
				To reduce total Medi-Cal units for county operated providers by the audited Medicare/ Medi-Cal Crossover units, audited Enhanced SD/MC (Children) units, audited Enhanced SD/MC (Refugees) units and audited Healthy Families units per State DMH Summary of Approved Claims (Net) Report dated June 3, 2009. Audited Bridge to HFP units are part of Enhanced SD/MC (Children). Copies of workpapers detailing adjustments by service function have been provided to the County.			
				- Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/04 (76,483)			
				- Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 (236,270)			
				- Enhanced SD/MC (Children) Units 07/01/04 - 09/30/04 (19,776)			
				- Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05 (58,674)			
				- Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 (9,601)			
				- Healthy Families Units 07/01/04 - 09/30/04 (34,512)			
				- Healthy Families Units 10/01/04 - 06/30/05 (94,260)			
				Subtotal 07/01/04 - 09/30/04 (130,771)			
				Subtotal 10/01/04 - 06/30/05 (includes Refugees) (398,805)			
				Total (529,576)			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
87 88 Info.	MH 1966 MH 1966	TOTAL TOTAL		<u>ADJUSTMENTS TO REPORTED SD/MC UNITS OF SERVICE/TIME CONTRACT PROVIDERS</u>			
				MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS	1,435,265	20,693	1,455,958 *
				MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS	5,086,134	84,910	5,171,044 *
				TOTAL MEDI-CAL UNITS	6,521,399	105,603	6,627,002
<p>To adjust reported straight Medi-Cal (SD/MC) units to reflect "total Medi-Cal" units which include Medicare/Medi-Cal Crossover units, Enhanced SD/MC (Children) units, Enhanced SD/MC (Refugees) units and Healthy Families (SED) units per the as settled cost report. Copies of workpapers detailing adjustments by service function have been provided to the County. (A separate audit report will not be issued to the contract providers.)</p>							
<p>- Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/04 1,911</p> <p>- Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 11,670</p> <p>- Enhanced SD/MC (Children) Units 07/01/04 - 09/30/04 8,541</p> <p>- Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05 46,268</p> <p>- Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 0</p> <p>- Healthy Families Units 07/01/04 - 09/30/04 10,241</p> <p>- Healthy Families Units 10/01/04 - 06/30/05 26,972</p> <p>Subtotal 07/01/04 - 09/30/04 20,693</p> <p>Subtotal 10/01/04 - 06/30/05 (includes Refugees) 84,910</p> <p>Total 105,603</p>							
89 90 Info.	MH 1966 MH 1966	TOTAL TOTAL		MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS **	1,455,958	3,478	1,459,436 *
				MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS **	5,171,044	54,532	5,225,576 *
				TOTAL MEDI-CAL UNITS	6,627,002	58,010	6,685,012
				<p>To adjust reported total Medi-Cal units to agree with total Medi-Cal units (gross of any disallowed claims) per State Department of Mental Health (DMH) Summary of All Approved Claims Report dated June 3, 2009. Copies of workpapers detailing adjustments by service function have been provided to the County. (A separate audit report will not be issued to contract providers.)</p>			
<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS OF SERVICE/TIME CONTRACT PROVIDERS</u>			
91	MH 1966	TOTAL		MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS **	1,459,436	(6,687)	1,452,749 *
92	MH 1966	TOTAL		MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS **	5,225,576	(64,295)	5,161,281 *
Info.				TOTAL MEDI-CAL UNITS	<u>6,685,012</u>	<u>(70,982)</u>	<u>6,614,030</u>
				<p>To adjust the DMH Summary of All Approved Claims Report dated June 3, 2009 to incorporate the following State DMH and County Medi-Cal unit adjustments. Copies of workpapers detailing adjustments by service function have been provided to the County. (A separate audit report will not be issued to contract providers.)</p> <p>-DMH Medi-Cal Oversight EPSDT Audit Recalculated Findings (22,205) -County Adjustment - Staff #2336 0 -County Utilization Review Disallowances (9,882) -County CDI / Negative Adjustments (38,895) Total <u>(70,982)</u></p>			
93	MH 1966	TOTAL		MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS **	1,452,749	6,687	1,459,436 *
94	MH 1966	TOTAL		MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS **	5,161,281	58,119	5,219,400 *
Info.				TOTAL MEDI-CAL UNITS	<u>6,614,030</u>	<u>64,806</u>	<u>6,678,836</u>
				<p>To adjust net DMH approved units (after incorporating adjustments 91 and 92) to agree with total Medi-Cal units per County's gross records. (A separate audit report will not be issued to contract providers.)</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS OF SERVICE/TIME CONTRACT PROVIDERS</u>			
95	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS **	1,459,436	(6,687)	1,452,749 *
96	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS **	5,219,400	(64,295)	5,155,105 *
Info.				TOTAL MEDI-CAL UNITS	<u>6,678,836</u>	<u>(70,982)</u>	<u>6,607,854</u>
				To adjust County's gross records to incorporate the following State DMH and County Medi-Cal unit adjustments. Copies of workpapers detailing adjustments by service function have been provided to the County. (A separate audit report will not be issued to contract providers.)			
				-DMH Medi-Cal Oversight EPSDT Audit Recalculated Findings (22,205)			
				-County Adjustment - Staff #2336 0			
				-County Utilization Review Disallowances (9,882)			
				-County CDI / Negative Adjustments (38,895)			
				Total <u>(70,982)</u>			
Info.	MH 1966		TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS **	1,452,749	0	1,452,749 *
Info.	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS **	5,155,105	0	5,155,105 *
Info.				TOTAL MEDI-CAL UNITS	<u>6,607,854</u>	<u>0</u>	<u>6,607,854</u>
				To adjust the County's records to incorporate the controls of the lower of net DMH approved units (after incorporating adjustments 91 and 92) or net County's records (after incorporating adjustments 95 and 96) by service function. Copies of workpapers detailing adjustments by service function have been provided to the County. (A separate audit report will not be issued to contract providers.)			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS OF SERVICE/TIME CONTRACT PROVIDERS</u>			
97	MH 1966	TOTAL		MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS **	1,452,749	(20,693)	1,432,056
98	MH 1966	TOTAL		MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS **	5,155,105	(85,620)	5,069,485
Info.				TOTAL MEDI-CAL UNITS	<u>6,607,854</u>	<u>(106,313)</u>	<u>6,501,541</u>
				<p>To reduce total Medi-Cal units for contract providers by audited Medicare/Medi-Cal Crossover units, audited Enhanced SD/MC (Children) units, audited Enhanced SD/MC (Refugees) units and audited Healthy Families units per State DMH Summary of Approved Claims (Net) Report dated June 3, 2009. Audited Bridge to HFP units are part of Enhanced SD/MC (Children). Copies of workpapers detailing adjustments by service function have been provided to the County. (A separate audit report will not be issued to contract providers.)</p>			
				- Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/04	(1,911)		
				- Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05	(11,769)		
				- Enhanced SD/MC (Children) Units 07/01/04 - 09/30/04	(8,591)		
				- Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05	(48,864)		
				- Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05	0		
				- Healthy Families Units 07/01/04 - 09/30/04	(10,191)		
				- Healthy Families Units 10/01/04 - 06/30/05	(24,987)		
				Subtotal 07/01/04 - 09/30/04	(20,693)		
				Subtotal 10/01/04 - 06/30/05 (includes Refugees)	(85,620)		
				Total	<u>(106,313)</u>		
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - COUNTY PROVIDERS</u>			
Info.	MH 1968	28	E	SD/MC + CROSSOVER REVENUE 07/01/04 - 09/30/04 - INPATIENT	\$ 183,120	\$ 0	\$ 183,120 *
Info.	MH 1968	28A	E	SD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 - INPATIENT	304,609	0	304,609 *
99	MH 1968	28	K	SD/MC + CROSSOVER REVENUE 07/01/04 - 09/30/04 - OUTPATIENT	46,838	(7,703)	39,135 *
100	MH 1968	28A	K	SD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 - OUTPATIENT	396,118	(67,194)	328,924 *
Info.				TOTAL	<u>\$ 930,685</u>	<u>\$ (74,897)</u>	<u>\$ 855,788</u>
				To adjust reported SD/MC and Crossover revenues to agree with County's Report MHS 234.			
101	MH 1968	28	E	SD/MC + CROSSOVER REVENUE 07/01/04 - 09/30/04 - INPATIENT	** \$ 183,120	\$ 125,122	\$ 308,242
102	MH 1968	28A	E	SD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 - INPATIENT	** 304,609	208,132	512,741
Info.	MH 1968	28	K	SD/MC + CROSSOVER REVENUE 07/01/04 - 09/30/04 - OUTPATIENT	** 39,135	0	39,135
Info.	MH 1968	28A	K	SD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 - OUTPATIENT	** 328,924	0	328,924
				TOTAL	<u>\$ 855,788</u>	<u>\$ 333,254</u>	<u>\$ 1,189,042</u>
				To adjust SD/MC and Crossover revenues to reflect the revised tentative settlement for the Medicare cost report dated January 18, 2006.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
103	MH 1979	23	J	ADJUSTED TOTAL SD/MC REIMBURSEMENT (FFP)	\$ 20,300,361	\$ (484,099)	\$ 19,816,262
104	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP)	202,974	12,857	215,831
Info.				TOTAL	<u>\$ 20,503,335</u>	<u>\$ (471,241)</u>	<u>\$ 20,032,094</u>
				To adjust the total SD/MC reimbursement (FFP) and Healthy Families reimbursement (FFP) due to adjustments made to cost, revenues and units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
105	MH 1979	23	J	ADJUSTED TOTAL SD/MC REIMBURSEMENT (FFP)	\$ 7,866,352	\$ (20,142)	\$ 7,846,210
106	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP)	61,768	(2,756)	59,012
				TOTAL	<u>\$ 7,928,120</u>	<u>\$ (22,898)</u>	<u>\$ 7,905,222</u>
				To adjust contract providers total SD/MC reimbursement (FFP) and Healthy Families reimbursement (FFP) due to adjustments made to units. (A separate audit report will not be issued to contract providers.)			
				LE #00108 Telecare Corporation	\$ 711,378	\$ 0	\$ 711,378
				LE #00156 Eastfield Ming Quong (EMQ)	916,126	(2,724)	913,402
				LE #00203 Pacific Clinics	504,464	(20,545)	483,919
				LE #00287 Redlands-Yucaipa Guidance	649,240	54	649,294
				LE #00288 West End Family Counseling	324,774	0	324,774
				LE #00290 Morongo Basin Mental Health Association	684,826	(1)	684,825
				LE #00292 EV Charlee	123,326	0	123,326
				LE #00293 Bear Valley Comm. Healthcare District Fam. Counseling Ctr. (BVCHD-FCC)	298,377	131	298,508
				LE #00484 North Valley Schools, Inc.	58,699	0	58,699
				LE #01006 Desert/Mountain SELPA	1,060,586	0	1,060,586
				LE #01042 Victor Community Support Services	1,013,382	187	1,013,569
				LE #01130 Valley Star Children and Family Services	817,769	0	817,769
				LE #01191 Rolinda Childrens Services, dba New Directions	123,986	0	123,986
				LE #01200 LodgeQuest, Inc.	209,599	0	209,599
				LE #01207 Shandin Hills Behavioral Therapy	431,588	0	431,588
				Total	<u>\$ 7,928,120</u>	<u>\$ (22,898)</u>	<u>\$ 7,905,222</u>
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
107	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medi-Cal costs as reflected in the MH 1979 forms for both the County Program and its contract providers. Only the Outpatient services amounts of SD/MC and Enhanced (Children) were utilized for this purpose.	\$ 41,617,895	\$ 865,051	\$ 42,482,946
108	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 49,614,963	\$ (897,565)	\$ 48,717,398 *
109	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health (DMH) as reflected in the report dated March 3, 2008. The report covered the period from July 1, 2004 through June 30, 2005, and represents the <u>original</u> recoupment.	\$ 29,910,003	\$ (897,565)	\$ 29,012,438 *
110	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 48,717,398	\$ 897,565	\$ 49,614,963 *
111	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 108 and 109 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 112 and 113 below.	** \$ 29,012,438	\$ 897,565	\$ 29,910,003 *
112	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 49,614,963	\$ (535,245)	\$ 49,079,718
113	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State DMH as as reflected in the report dated March 3, 2008. The report covered the period from July 1, 2004 through June 30, 2005, and represents the <u>revised</u> recoupment.	** \$ 29,910,003	\$ (535,245)	\$ 29,374,758
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SAN BERNARDINO COUNTY - DBH				00036	118	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
114	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (total computable Medi-Cal), total SD/MC claims and EPSDT claims.	\$ 8,757,986	\$ 152,226	\$ 8,910,212
115	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund (SGF) distribution to include the results of the Department's audit of the EPSDT Program conducted by the State DMH as reflected in the report dated March 3, 2008. The report covered the period from July 1, 2004 through June 30, 2005, and represents the SGF <u>original</u> recoupment.	\$ 8,757,986	\$ (280,798)	\$ 8,477,188 *
116	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund (SGF) distribution to reverse the original SGF recoupment included in adjustment 115 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 117 below.	** \$ 8,477,188	\$ 280,798	\$ 8,757,986 *
117	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund distribution to reflect the results of the <u>revised</u> EPSDT findings included in the final report dated March 3, 2008.	** \$ 8,757,986	\$ (166,514)	\$ 8,591,472
118	SCH 4	11	3	STATE GENERAL FUND DUE COUNTY (STATE) To adjust State General Fund due County (State) as a result of adjustments to Net Cost Settlement Amount and State General Fund Distribution as follows: Audited Net Cost Settlement Amount Adj 114 \$ 8,910,212 Audited State General Fund Distribution Adj 117 8,591,472 Net State General Funds due to County \$ <u>318,740</u>	\$ 0	\$ 318,740	\$ 318,740
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH
County Code: 36

Legal Entity: SAN BERNARDINO COUNTY - DBH		A	B	C
Legal Entity Number: 00036		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	79,513,654	29,409,160	108,922,814
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(40,901,154)	(40,901,154)
4	Other Adjustments from MH 1962	(567,888)	14,621,431	14,053,543
5	Total Costs Before Medi-Cal Adjustments	78,945,766	3,129,437	82,075,203
6	Medi-Cal Adjustments from MH 1961		(70,144)	(70,144)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			82,005,059
Administrative Costs (County Only)				
9	SD/MC Administration			7,225,057
10	Healthy Families Administration			65,322
11	Non-SD/MC Administration			4,745,319
12	Total Administrative Costs			12,035,698
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			764,519
14	Other SD/MC Utilization Review			561,314
15	Non-SD/MC Utilization Review			568,214
16	Total Utilization Review Costs			1,894,047
17	Research and Evaluation (County Only)			49,927
18	Mode Costs (Direct Service and MAA)			68,025,387
19	Total Costs - Lines 9 through 18			82,005,059

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH
 County Code: 36

Legal Entity: SAN BERNARDINO COUNTY - DBH		A	B	C
Legal Entity Number: 00036		Salaries and Benefits	Other	Total Adjustments
1	TO RECLASSIFY COSTS AS A RESULT OF			
2	RECALCULATION OF MAA.			
3	MAA COSTS		(1,652,407)	(1,652,407)
4	ADMINISTRATIVE COSTS		5,681	5,681
5	TREATMENT COSTS		1,646,726	1,646,726
6	TO ADJUST FFS AND ASO COSTS TO AGREE WITH			
7	ACTUAL PAYMENTS PER COUNTY'S RECORDS.		(70,144)	(70,144)
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(70,144)	(70,144)

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH
County Code: 36

Legal Entity: SAN BERNARDINO COUNTY - DBH		A	B	C
Legal Entity Number: 00036		Salaries and Benefits	Other	Total Adjustments
1	Reconciling differences from the Auditor/Controllers Report	(72,943)	451,905	378,962
2	Administrative Revenues		(56,814)	(56,814)
3	To exclude Overmatch funds paid to General Fund		(1,842,753)	(1,842,753)
4	To exclude Manage Care Inpatient payments		(5,340,119)	(5,340,119)
5	To exclude FEMA costs	(104,982)	(685,193)	(790,175)
6	To exclude State Hospital costs		(4,043,467)	(4,043,467)
7	To include Superior Court cost report costs		153,750	153,750
8	To include Public Guardian cost report costs		925,516	925,516
9	To include the Arrowhead Regional Medical cost report costs		23,431,357	23,431,357
10	To exclude Administrative charges paid by ADS & CONREP		(1,195,000)	(1,195,000)
11	To reverse CALWORKS funds included in direct costs		2,556,139	2,556,139
12	To exclude CONREP cost from CC#2239	(389,963)	(886,996)	(1,276,959)
13	To reverse payments to ADS for Admin. Costs CC#2000		1,100,000	1,100,000
14	To include 45% of the CONREP Pgm. Manager costs not funded by			
15	CONREP. The Pgm. Manager also has oversight over the Forensic			
16	and STAR programs which is the 45% not funded.		51,563	51,563
17	To include MH Nurse costs included in the CONREP center, but not			
18	funded by CONREP, 50% of these			
19			1,543	1,543
20	Total Adjustments	(567,888)	14,621,431	14,053,543

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH
County Code: 36

Legal Entity: SAN BERNARDINO COUNTY - DBH		A
Legal Entity Number: 00036		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	68,025,387
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	19,292,182
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	1,467,653
5	Outpatient Services (Mode 15 Program 1 + Program 2)	38,693,962
6	Outreach Services (Mode 45)	6,738,486
7	Medi-Cal Administrative Activities (Mode 55)	515,740
8	Support Services (Mode 60)	1,317,364
9	Total - Lines 2 through 8	68,025,387

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1
FISCAL YEAR 2004 - 2005County: SAN BERNARDINO COUNTY - DBH
County Code: 36

Legal Entity: SAN BERNARDINO COUNTY - DBH			A	B	C	D	E	F	G
Legal Entity Number: 00036				Service	Service	Service	Service	Service	Service
Mode: 05 - Hospital Inpatient Services (SFC 10-19)			Mode Total	Function	Function	Function	Function	Function	Function
				10	19				
1	Allocation Percentage		100.00%	91.08%	8.92%				
2	Total Units			15,126	1,482				
3	Gross Cost		19,292,182	17,570,661	1,721,521				
4	Cost per Unit			1,161.62	1,161.62				
5	SMA per Unit			913.58	236.82				
6	Published Charge per Unit			1,000.00	1,000.00				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		946	53				
8A		10/01/04 - 06/30/05		2,790	484				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		158					
9A		10/01/04 - 06/30/05		479					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		2					
10A		10/01/04 - 06/30/05		5					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			10,746	945				
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,119,293	1,098,892	20,400	*			
13A		10/01/04 - 06/30/05	3,390,027	3,240,919	149,108	*			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	884,647	864,247	20,400	*			
14A		10/01/04 - 06/30/05	2,697,996	2,548,888	149,108	*			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	966,400	946,000	20,400	*			
15A		10/01/04 - 06/30/05	2,939,108	2,790,000	149,108	*			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	183,536	183,536					
17A		10/01/04 - 06/30/05	556,416	556,416					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	144,346	144,346					
18A		10/01/04 - 06/30/05	437,605	437,605					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	158,000	158,000					
19A		10/01/04 - 06/30/05	479,000	479,000					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC (Children) Costs	07/01/04 - 09/30/04	2,323	2,323					
21A		10/01/04 - 06/30/05	5,808	5,808					
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/04 - 09/30/04	1,827	1,827					
22A		10/01/04 - 06/30/05	4,568	4,568					
23	Enhanced SD/MC (Children) Published Charges	07/01/04 - 09/30/04	2,000	2,000					
23A		10/01/04 - 06/30/05	5,000	5,000					
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		14,034,779	12,482,766	1,552,013				

* SFC 19 Limited to SMA + Physician and Ancillary.

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

County Code: 36			CR		CR				
Legal Entity: SAN BERNARDINO COUNTY - DBH			A	B	C	D	E	F	G
Legal Entity Number: 00036				Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function
				85	95				
1	Allocation Percentage		100.00%	51.02%	48.98%				
2	Total Units			2,025	2,999				
3	Gross Cost		1,467,653	748,733	718,920				
4	Cost per Unit			369.74	239.72				
5	SMA per Unit			189.33	122.75				
6	Published Charge per Unit			189.33	122.75				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		605	567				
8A		10/01/04 - 06/30/05		1,341	2,075				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11		07/01/04 - 09/30/04							
11A	Healthy Families (SED) Units	10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			79	357				
13	Medi-Cal Costs	07/01/04 - 09/30/04	359,617	223,696	135,921				
13A		10/01/04 - 06/30/05	993,246	495,828	497,419				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	184,144	114,545	69,599				
14A		10/01/04 - 06/30/05	508,598	253,892	254,706				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	184,144	114,545	69,599				
15A		10/01/04 - 06/30/05	508,598	253,892	254,706				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		114,790	29,210	85,580				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

County Code: 36			CR	CR	CR	CR	CR	CAW	
Legal Entity: SAN BERNARDINO COUNTY - DBH			A	B	C	D	E	F	G
Legal Entity Number: 00036			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				09	30	60	70	58	09
1	Allocation Percentage		100.00%	12.36%	32.35%	34.54%	2.82%	0.66%	0.53%
2	Total Units			2,640,785	5,355,228	3,093,403	313,683	109,004	145,994
3	Gross Cost		35,273,239	4,358,173	11,409,783	12,182,114	994,276	232,243	186,580
4	Cost per Unit			1.65	2.13	3.94	3.17	2.13	1.28
5	SMA per Unit			1.89	2.44	4.51	3.63	2.44	1.89
6	Published Charge per Unit			1.86	2.42	4.46	3.56	2.42	1.86
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units		07/01/04 - 09/30/04	583,571	934,100	532,389	66,691	31,097	
8A			10/01/04 - 06/30/05	1,353,846	2,515,792	1,449,038	144,136	77,907	
9	Medicare/Medi-Cal Crossover Units		07/01/04 - 09/30/04		2,843	63,882	412		
9A			10/01/04 - 06/30/05		4,357	209,215	1,262		
10	Enhanced SD/MC (Children) Units		07/01/04 - 09/30/04	3,534	9,915	2,076	374		
10A			10/01/04 - 06/30/05	5,426	30,833	6,140	890		
10B	Enhanced SD/MC (Refugees) Units		07/01/04 - 06/30/05	1,963	7,578				
11	Healthy Families (SED) Units		07/01/04 - 09/30/04	8,602	21,620	3,312	938		
11A			10/01/04 - 06/30/05	10,220	71,224	10,302	2,379		
12	Non-Medi-Cal Units			673,623	1,756,966	817,049	96,601		145,994
13	Medi-Cal Costs		07/01/04 - 09/30/04	5,803,332	963,086	1,990,182	2,096,598	211,389	66,255
13A			10/01/04 - 06/30/05	15,264,744	2,234,296	5,360,116	5,706,449	456,866	165,988
14	Medi-Cal SMA Upper Limits		07/01/04 - 09/30/04	6,431,211	1,102,949	2,279,204	2,401,074	242,088	75,877
14A			10/01/04 - 06/30/05	16,875,878	2,558,769	6,138,532	6,535,161	523,214	190,093
15	Medi-Cal Published Charges		07/01/04 - 09/30/04	6,358,791	1,085,442	2,260,522	2,374,455	237,420	75,255
15A			10/01/04 - 06/30/05	16,688,410	2,518,154	6,088,217	6,462,709	513,124	188,535
16	Medi-Cal Negotiated Rates		07/01/04 - 09/30/04						
16A			10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs		07/01/04 - 09/30/04	304,641		6,057	251,573	1,306	
17A			10/01/04 - 06/30/05	946,418		9,283	823,908	4,000	
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/04 - 09/30/04	328,240		6,937	288,108	1,496	
18A			10/01/04 - 06/30/05	1,034,529		10,631	943,560	4,581	
19	Medicare/Medi-Cal Crossover Published Charges		07/01/04 - 09/30/04	324,398		6,880	284,914	1,467	
19A			10/01/04 - 06/30/05	1,022,441		10,544	933,099	4,493	
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/04 - 09/30/04						
20A			10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs		07/01/04 - 09/30/04	36,896	5,832	21,125	8,175	1,185	
21A			10/01/04 - 06/30/05	102,664	8,955	65,692	24,180	2,821	
22	Enhanced SD/MC SMA Upper Limits		07/01/04 - 09/30/04	41,993	6,679	24,193	9,363	1,358	
22A			10/01/04 - 06/30/05	117,114	10,255	75,233	27,691	3,231	
23	Enhanced SD/MC Published Charges		07/01/04 - 09/30/04	41,554	6,573	23,994	9,259	1,331	
23A			10/01/04 - 06/30/05	115,956	10,092	74,616	27,384	3,168	
24	Enhanced SD/MC Negotiated Rates		07/01/04 - 09/30/04						
24A			10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05	19,385	3,240	16,146			
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05	22,200	3,710	18,490			
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05	21,990	3,651	18,339			
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05						
29	Healthy Families Costs		07/01/04 - 09/30/04	76,276	14,196	46,063	13,043	2,973	
29A			10/01/04 - 06/30/05	217,287	16,866	151,749	40,570	7,541	
30	Healthy Families SMA Upper Limits		07/01/04 - 09/30/04	87,353	16,258	52,753	14,937	3,405	
30A			10/01/04 - 06/30/05	248,589	19,316	173,787	46,462	8,636	
31	Healthy Families Published Charges		07/01/04 - 09/30/04	86,431	16,000	52,320	14,772	3,339	
31A			10/01/04 - 06/30/05	246,171	19,009	172,362	45,947	8,469	
32	Healthy Families Negotiated Rates		07/01/04 - 09/30/04						
32A			10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs			12,501,595	1,111,702	3,743,370	3,217,616	306,195	186,580

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH
County Code: 36

		CAW	CAW	CR	CR	CR		
Legal Entity: SAN BERNARDINO COUNTY - DBH		H	I	J	K	L	M	N
Legal Entity Number: 00036		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)		Function	Function	Function	Function	Function	Function	Function
		30	70	30	60	70		
1	Allocation Percentage	5.00%	0.02%	4.96%	0.95%	5.83%		
2	Total Units	1,069,579	2,524	496,828	51,361	393,096		
3	Gross Cost	1,764,700	6,195	1,747,838	333,976	2,057,361		
4	Cost per Unit	1.65	2.45	3.52	6.50	5.23		
5	SMA per Unit	2.44	3.63	2.44	4.51	3.63		
6	Published Charge per Unit	2.42	3.56	2.42	4.46	3.56		
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		65,733	7,145	37,853		
8A		10/01/04 - 06/30/05		172,917	22,223	112,387		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		1,533	195	7,460		
9A		10/01/04 - 06/30/05		292	35	20,630		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		90		50		
10A		10/01/04 - 06/30/05		140		100		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05		85		50		
12	Non-Medi-Cal Units	1,069,579	2,524	256,038	21,763	214,566		
13	Medi-Cal Costs	07/01/04 - 09/30/04		231,248	46,461	198,113		
13A		10/01/04 - 06/30/05		608,321	144,506	588,204		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04		160,389	32,224	137,406		
14A		10/01/04 - 06/30/05		421,917	100,226	407,965		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04		159,074	31,867	134,757		
15A		10/01/04 - 06/30/05		418,459	99,115	400,098		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04		5,393	1,268	39,044		
17A		10/01/04 - 06/30/05		1,027	228	107,972		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04		3,741	879	27,080		
18A		10/01/04 - 06/30/05		712	158	74,887		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04		3,710	870	26,558		
19A		10/01/04 - 06/30/05		707	156	73,443		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04		317		262		
21A		10/01/04 - 06/30/05		493		523		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04		220		182		
22A		10/01/04 - 06/30/05		342		363		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04		218		178		
23A		10/01/04 - 06/30/05		339		356		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05		299		262		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05		207		182		
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05		206		178		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs	1,764,700	6,195	900,740	141,514	1,122,982		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH
County Code: 36

			ASO	ASO	MHS	MHS		
Legal Entity: SAN BERNARDINO COUNTY - DBH			A	B	C	D	E	F
Legal Entity Number: 00036				Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)			Mode Total	Function	Function	Function	Function	Function
				30	60	30	60	
1	Allocation Percentage		100.00%	3.79%	0.50%	61.07%	34.63%	
2	Total Units			138,505	5,625	1,824,355	619,030	
3	Gross Cost		3,420,723	129,789	17,260	2,089,156	1,184,518	
4	Cost per Unit			0.94	3.07	1.15	1.91	
5	SMA per Unit			2.44	4.51	2.44	4.51	
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		47,846	1,695	441,426	150,560	
8A		10/01/04 - 06/30/05		90,659	3,120	1,365,434	442,230	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC Units	07/01/04 - 09/30/04				3,185	550	
10A		10/01/04 - 06/30/05				14,270	870	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05					60	
11	Healthy Families (SED) Units	07/01/04 - 09/30/04				40		
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units				810		24,760	
13	Medi-Cal Costs	07/01/04 - 09/30/04	843,632	44,835	5,201	505,498	288,098	
13A		10/01/04 - 06/30/05	2,504,361	84,954	9,574	1,563,624	846,210	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,880,494	116,744	7,644	1,077,079	679,026	
14A		10/01/04 - 06/30/05	5,561,395	221,208	14,071	3,331,659	1,994,457	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	4,700			3,647	1,052	
21A		10/01/04 - 06/30/05	18,006			16,341	1,665	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	10,252			7,771	2,481	
22A		10/01/04 - 06/30/05	38,743			34,819	3,924	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	115				115	
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	271				271	
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04	46			46		
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	98			98		
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		49,864		2,485	0	47,378	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

County Code: 36			CR	CR	CAW	CAW	CR	CR
Legal Entity: SAN BERNARDINO COUNTY - DBH		A	B	C	D	E	F	G
Legal Entity Number: 00036		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			10	20	10	20	10	20
1	Allocation Percentage		100.00%	54.20%	39.11%	2.56%	1.85%	1.58%
2	Total Units		1,306,566	946,134	269,324	195,027	35,538	15,712
3	Gross Cost	6,738,486	3,652,246	2,635,628	172,180	124,682	106,614	47,136
4	Cost per Unit		2.80	2.79	0.64	0.64	3.00	3.00
5	Non-Medi-Cal Units		1,306,566	946,134	269,324	195,027	35,538	15,712
6	Non-Medi-Cal Costs	6,738,486	3,652,246	2,635,628	172,180	124,682	106,614	47,136

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH
County Code: 36

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Legal Entity: SAN BERNARDINO COUNTY - DBH		A	B	C	D	E	F	G
Legal Entity Number: 00036		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			03	06	09	13	16	19
1	Allocation Percentage	100.00%	3.76%	6.39%	4.82%	7.64%	1.28%	6.00%
2	Total Units		31,140	43,740	39,840	64,140	6,780	52,380
3	Total Expenditures	515,740	19,412	32,969	24,851	39,419	6,578	30,946
4	Cost per Unit		0.62	0.75	0.62	0.61	0.97	0.59
5	Non-Medi-Cal Costs	139,073						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

		MAA	MAA	MAA	MAA	MAA		
Legal Entity: SAN BERNARDINO COUNTY - DBH		H	I	J	K	L	M	N
Legal Entity Number: 00036		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities		23	26	29	34	39		
1	Allocation Percentage	14.49%	24.36%	0.29%	15.60%	15.37%		
2	Total Units	102,780	135,120	1,620	146,400	126,660		
3	Total Expenditures	74,717	125,614	1,484	80,471	79,279		
4	Cost per Unit	0.73	0.93	0.92	0.55	0.63		
5	Non-Medi-Cal Costs							

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

CR

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Legal Entity: SAN BERNARDINO COUNTY - DBH		A	B	C	D	E	F	G
Legal Entity Number: 00036			Service	Service	Service	Service	Service	Service
Mode: 60 - Support Services		Mode Total	Function	Function	Function	Function	Function	Function
			20	20				
1	Allocation Percentage	100.00%	29.74%	70.26%				
2	Total Units		54,530	1,112,810				
3	Gross Cost	1,317,364	391,848	925,516				
4	Cost per Unit		7.19	0.83				
5	Non-Medi-Cal Units (Same as Line 2)		54,530	1,112,810				
6	Non-Medi-Cal Costs (Same as Line 3)	1,317,364	391,848	925,516				

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

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FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH County Code: 36 Legal Entity: SAN BERNARDINO COUNTY - DBH Legal Entity Number: 00036			REIMBURSEMENT TYPE				SMA	Costs				Costs	K Total Outpatient (Col. I + Col. J)
			A	B	C	D	E	F	G	H	I	J	
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04					1,119,293				6,162,049	843,632	7,006,581
1A		10/01/04 - 06/30/05					3,390,027				16,257,991	2,504,361	18,762,352
2	Medi-Cal SMA	07/01/04 - 09/30/04					884,647				6,615,355	1,880,494	8,495,849
2A		10/01/04 - 06/30/05					2,697,996				17,384,475	5,561,395	22,945,871
3	Medi-Cal P. C.	07/01/04 - 09/30/04					966,400				6,542,935		6,542,935
3A		10/01/04 - 06/30/05					2,939,108				17,197,008		17,197,008
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04					884,647				6,162,049	843,632	7,006,581
5A		10/01/04 - 06/30/05					2,697,996				16,257,991	2,504,361	18,762,352
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04					183,536				304,641		304,641
6A		10/01/04 - 06/30/05					556,416				946,418		946,418
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04					144,346				328,240		328,240
7A		10/01/04 - 06/30/05					437,605				1,034,529		1,034,529
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04					158,000				324,398		324,398
8A		10/01/04 - 06/30/05					479,000				1,022,441		1,022,441
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04					144,346				304,641		304,641
10A		10/01/04 - 06/30/05					437,605				946,418		946,418
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04					1,028,993				6,467,590	843,632	7,311,222
11A		10/01/04 - 06/30/05					3,135,601				17,204,409	2,504,361	19,708,770
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04					2,323				36,896		41,596
12A		10/01/04 - 06/30/05					5,808				102,664		120,670
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04					1,827				41,993		52,245
13A		10/01/04 - 06/30/05					4,568				117,114		155,857
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04					2,000				41,554		41,554
14A		10/01/04 - 06/30/05					5,000				115,956		115,956
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04					1,827				36,896		41,596
16A		10/01/04 - 06/30/05					4,568				102,664		120,670
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05									19,385		19,500
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05									22,200		22,471
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05									21,990		21,990
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04					1,030,820				6,504,487	848,331	7,352,818
21A	(Excludes Refugees)	10/01/04 - 06/30/05					3,140,169				16,313,827	2,522,367	19,829,440
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05									19,385		19,500
23	Healthy Families Cost	07/01/04 - 09/30/04									76,276		76,321
23A		10/01/04 - 06/30/05									217,287		217,287
24	Healthy Families SMA	07/01/04 - 09/30/04									87,353		87,450
24A		10/01/04 - 06/30/05									248,589		248,589
25	Healthy Families P. C.	07/01/04 - 09/30/04									86,431		86,431
25A		10/01/04 - 06/30/05									246,171		246,171
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04									76,276		76,321
27A		10/01/04 - 06/30/05									217,287		217,287
28	SD/MC + Crossover Revenue	07/01/04 - 09/30/04					308,242				39,135		39,135
28A		10/01/04 - 06/30/05					512,741				328,924		328,924
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)		77,232	236,693	201,815	515,740							
33	Medi-Cal Eligibility Factor (Average)			68.29%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04	77,232	161,826	137,809	376,667	722,578				6,105,735	848,331	7,313,683
35A		10/01/04 - 06/30/05					2,627,428				15,984,903	2,522,367	19,500,518
36	Net Due - Enhanced SD/MC (Refugees)										19,385		19,500
37	Net Due - Healthy Families	07/01/04 - 09/30/04									76,276		76,321
37A		10/01/04 - 06/30/05									217,287		217,287
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)	07/01/04 - 09/30/04											
40	Healthy Families	10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH
County Code: 36

Legal Entity: SAN BERNARDINO COUNTY - DBH		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00036		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement		4,170,989	27,201,758	31,372,747						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		10,868,514	15,690,637	26,559,151						
3	Total Medi-Cal Direct Service Gross Reimbursement				57,931,898						
4	Medi-Cal Administrative Reimbursement Limit				8,689,785						
5	Medi-Cal Administration				7,225,057						
6	Medi-Cal Administrative Reimbursement				7,225,057	3,612,529					3,612,529
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			293,608	293,608						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			90,787	90,787						
7B	Total Healthy Families Direct Service Gross Reimbursement				384,395						
8	Healthy Families Administrative Reimbursement Limit				38,440						
9	Healthy Families Administration				65,322						
10	Healthy Families Administrative Reimbursement				38,440				24,986		24,986
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09	77,232			77,232	38,616					38,616
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39	161,626			161,626	80,813					80,813
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)	137,809			137,809					103,357	103,357
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				764,519					573,389	573,389
15	Other SD/MC Utilization Review (County Only)				561,314	280,657					280,657
16	SD/MC Net Reimbursement for Direct Services		720,751	7,272,087	7,992,838		3,996,419				3,996,419
16A			2,622,860	19,379,846	22,002,706			11,001,353			11,001,353
17	Enhanced SD/MC Net Reimb. (Children)		1,827	41,596	43,423				28,225		28,225
17A			4,568	120,670	125,238				81,405		81,405
18	Enhanced SD/MC Net Reimb. (Refugees)			19,500	19,500				19,500		19,500
19	Total SD/MC Reimbursement Before Excess FFP										19,816,262
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										19,816,262
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										19,816,262
24	Healthy Families Net Reimbursement			76,321	76,321				49,609		49,609
24A				217,287	217,287				141,237		141,237
25	Total Healthy Families Reimbursement Before Excess FFP										215,831
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										215,831

**SAN BERNARDINO COUNTY
DEPARTMENT OF BEHAVIORAL HEALTH
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2005**

COMMENT: EPSDT STATE GENERAL FUND SETTLEMENT

The attached Schedule 4 entitled "Computation of EPSDT State Share per Audit" shows \$318,740 due to the County in State General Funds (Line 12). However, the State General Fund (SGF) appropriation for fiscal year 04-05 has reverted which means that there are no SGF available with which to make such a payment. Following are quotes from pertinent sections of the Government Code concerning SGF appropriations, reversions and payments:

Section 16304

"An appropriation shall be available for encumbrance during the period specified therein, or, if otherwise not limited by law, for three years after the date upon which it first became available for encumbrance. (Emphasis added)

Section 16304.1

"Upon the expiration of two years, or four years in the case of a fund made up of federal funds, following the last day of the period of its availability, the undisbursed balance in appropriation shall revert to and become a part of the fund from which the appropriation was made. Subsequent to reversion any unpaid encumbrance against the appropriation may be paid from the current appropriations available for the same purpose....."

AUDITEE'S RESPONSE:

See San Bernardino County letter dated September 10, 2009.

County of San Bernardino

Administration

268 W. Hospitality Lane, Suite 400 • San Bernardino, CA 92415 • (909) 382-3133 • Fax (909) 382-3105



ALLAN RAWLAND, MSW, ACSW
Director

September 10, 2009

Raquel Rios, Supervisor
Audits – Southern Region
California Department of Mental Health
11401 S. Bloomfield Avenue, Unit 203, 2nd Floor
Norwalk, CA 90650

RECEIVED

SEP 15 2009

AUDITS - SOUTH

Dear Ms. Rios:

On August 26, 2009, an exit conference was conducted between the staff of California Department of Mental Health (DMH) and the County of San Bernardino, Department of Behavioral Health (DBH). The final results of the audit identified an amount of \$504,244 owed to DMH by DBH and two amounts of \$10,102 and \$318,741 owed to DBH by DMH. Also at this exit conference the draft Management Comments and Recommendations For Fiscal Year Ended June 30, 2005 was presented and it indicated that the "...\$318,740 due to the County in State General Funds (Line 12). However, the State General Fund (SGF) appropriation for fiscal year 04-05 has reverted which means that there are no SGF available with which to make such a payment." The Management letter further references the Government Code for making this determination.

DBH respectfully disagrees with the determination and the interpretation of the Government Code. Although Government Code Section 16304 and 16304.1 discusses reversion, it also states "Subsequent to reversion any unpaid encumbrance against the appropriation may be paid from the current appropriations available for the same purposes." This means that the funds owed to the County of San Bernardino, DBH may be paid, if not in FY09-10, then possibly in the next fiscal year appropriations by assuring this amount is included in the State budget process.

Further, the cause of the reversion was due to the lack of timely audits performed by DMH. Because of this inefficiency, the County of San Bernardino is penalized by not receiving the proper funds due for the services that were provided to citizens of the State of California and County of San Bernardino.

DBH will request an informal appeal conference as indicated in the Audit Report letter. If you need further information, you may contact Tanya Bratton at (909) 382-3029.

Sincerely,

Allan Rawland, Director
Department of Behavioral Health

Cc: Richard Louis III, Assistant Director
Deputy Directors and Medical Director
Doris Melara, Administrative Supervisor I
Jason Hinkle, Supervising Accountant II

MARK UFFER
County Administrative Officer

Board of Supervisors
BRAD MITZELFELT First District
PAUL BIANE Second District
JOSIE GONZALES, VICE CHAIR Fifth District
NEIL DERRY Third District
GARY C. OVITT, CHAIR Fourth District